

SENATE BILL No. 235

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-4.1-1-3.

Synopsis: Inheritance tax Class A transferees. Provides that for purposes of the inheritance tax a stepchild of the transferor is a Class A transferee.

Effective: July 1, 2000.

Zakas

January 10, 2000, read first time and referred to Committee on Finance.

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Second Regular Session 111th General Assembly (2000)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1999 General Assembly.

SENATE BILL No. 235

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-4.1-1-3 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 3. (a) "Class A
3 transferee" means a transferee who is:

- 4 (1) a lineal ancestor ~~or of the transferor~~;
5 (2) a lineal descendant of the transferor;
6 (3) **an adopted child of the transferor; or**
7 (4) **a stepchild of the transferor.**

8 (b) "Class B transferee" means a transferee who is a:

- 9 (1) brother or sister of the transferor;
10 (2) descendant of a brother or sister of the transferor; or
11 (3) spouse, widow, or widower of a child of the transferor.

12 (c) "Class C transferee" means a transferee, except a surviving
13 spouse, who is neither a Class A nor a Class B transferee.

14 (d) ~~For purposes of this section, a legally adopted child is to be~~
15 ~~treated as if he were the natural child of his adopting parent.~~ For
16 purposes of this section, if a relationship of loco parentis has existed for
17 at least ten (10) years and if the relationship began before the child's



1 fifteenth birthday, the child is to be considered the natural child of the
2 loco parentis parent.

3 **(e) For purposes of this section, "stepchild" includes a stepchild**
4 **of any age. The term also includes a child of an individual whose**
5 **marriage to the transferor was dissolved before the date of the**
6 **transferor's death if the child was born before the marriage of the**
7 **transferor and the child's natural parent.**

8 SECTION 2. [EFFECTIVE JULY 1, 2000] IC 6-4.1-1-3, as
9 amended by this act, applies to the estate of an individual who dies
10 after June 30, 2000.

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